

CITY AUDITOR'S OFFICE



1999-2000 ANNUAL AUDIT RECOMMENDATION FOLLOW-UP

Report No. CAO 2600-0102-08

December 6, 2001

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CITY AUDITOR**



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December 6, 2001


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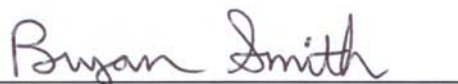
**Subject: 1999-2000 Annual Audit Recommendation Follow-up
(CAO 2600-0102-08)**

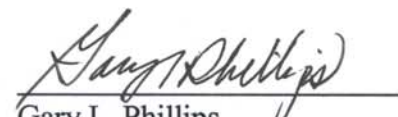
Attached please find the report mentioned above.

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1999-2000 ANNUAL
AUDIT RECOMMENDATION FOLLOW-UP
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BACKGROUND

We have completed an annual follow-up on 398 audit recommendations that were cited in audit reports issued between January 1, 1999 and June 30, 2000 (18 months).

Much of the benefit from audit work is not in the findings reported or the recommendations made, but in their effective resolution. City management is responsible for addressing audit recommendations. This follow-up is a process to help management fulfill this responsibility.

OBJECTIVES

Our objectives were to determine progress made toward implementation of the recommendations contained in each report. This determination encompassed the status of the implementation and the effectiveness of the procedures put in place.

SCOPE AND METHODOLOGY

Our follow-up was in accordance with Operating Instruction O.I.A. 050 of the City Auditor's Office Operating Instructions Manual. The scope of our follow-up included a determination as to whether the audit recommendations had been implemented during the period subsequent to the release of each report. City management was asked to identify the status of each recommendation using the following classifications:

Complete	The Recommendation was implemented or some other action was taken to effectively correct the deficiency.
Partially Complete	The Recommendation was implemented or some other action has been taken; however, the deficiency has not been corrected or only part of the Recommendation has been implemented.
No Progress	No Action has been taken.
No Longer Applicable	The Recommendation no longer applies to the entity due to organizational changes, procedural changes, etc.

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The following methodology was applied when management's follow-up response indicated:

Complete or No Longer Applicable

- Interviewing appropriate personnel.
- Testing compliance with established or stated policies and procedures.
- Determining the effectiveness of established or stated policies and procedures.

Partially Complete or No Progress

- Reviewing management's written explanations for reasonableness.
- Interviewing management for clarification when necessary.

CONCLUSION

Overall, City management has made significant progress toward the implementation of the audit recommendations contained in the various audit reports. The overall results of our Audit Recommendation Follow-up are summarized in the accompanying *Follow-up Summary by Report* and *Follow-up Summary by Department*.

The *Index: 1999-2000 Annual Audit Recommendation Follow-up* identifies all recommendations classified as PARTIALLY COMPLETE or NO PROGRESS. The detail for those items within the Index (including audit recommendations, management responses, follow-up responses from management, and where applicable, auditor comments) is included in the *Detail: 1999-2000 Annual Audit Recommendation Follow-up*.

We believe that the completion of the audit recommendations has helped the entities examined to operate more efficiently and effectively. For the entities where implementation remains incomplete, a greater effort should be made in achieving completion.

FOLLOW-UP SUMMARY BY REPORT

	C	PC	NP	NLA	Total
1999-01 Office Supplies Contract Special Audit	12	3	0	1	16
	75%	19%	0%	6%	100%
1999-02 Information Technology Operations	39	18	0	0	57
	68%	32%	0%	0%	100%
1999-03 Cash Receipts Audit	10	6	0	3	19
	53%	32%	0%	15%	100%
1999-04 Building & Safety Department	35	18	1	0	54
	65%	33%	2%	0%	100%
1999-05 Petty Cash Theft	8	0	0	0	8
	100%	0%	0%	0%	100%
1999-06 Department of Information Technologies – Systems Development Methodology	12	6	0	0	18
	67%	33%	0%	0%	100%
1999-07 Las Vegas Municipal Court	15	7	12	0	34
	44%	21%	35%	0%	100%
1999-08 Fire & Rescue Services	17	12	1	0	30
	57%	40%	3%	0%	100%
1999-09 Department of Leisure Services – Recreation Division	39	16	7	1	63
	62%	25%	11%	2%	100%
1999-10 Department of Leisure Services – Recreation Division – Community Schools	24	6	0	1	31
	78%	19%	0%	3%	100%
2000-01 Citywide Payroll Process	40	19	8	1	68
	59%	28%	12%	1%	100%
Total Audit Recommendations	251	111	29	7	398
	63%	28%	7%	2%	100%

C = Complete
PC = Partially Complete
NP = No Progress
NLA = No Longer Applicable

FOLLOW-UP SUMMARY BY DEPARTMENT

Department/ Report #	Complete	Partially Complete	No Progress	No Longer Applicable	Total
Building & Safety 1999-04	35	18	1	0	54
City Manager 1999-01	3	0	0	0	3
1999-02	1	3	0	0	4
1999-09	2	2	0	1	5
Detention & Enf. 1999-02	2	0	0	0	2
Field Operations 1999-03	0	0	0	3	3
1999-10	0	2	0	0	2
Finance & Business Services 1999-01	9	3	0	1	13
1999-02	1	0	0	0	1
1999-03	8	2	0	0	10
1999-09	2	0	0	0	2
2000-01	8	7	1	1	17
Fire & Rescue 1999-08	17	12	1	0	30
Human Resources 1999-02	4	0	0	0	4
1999-03	0	3	0	0	3
1999-09	1	0	0	0	1
2000-01	17	9	6	0	32
Information Technologies 1999-02	31	15	0	0	46
1999-06	12	6	0	0	18
2000-01	15	3	1	0	19
Leisure Services 1999-03	2	1	0	0	3
1999-09	34	14	7	0	55
1999-10	24	4	0	1	29
Municipal Court 1999-07	15	7	12	0	34
Planning & Development 1999-05	8	0	0	0	8
TOTAL	251 63%	111 28%	29 7%	7 2%	398 100%

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DETAIL:

**1999-2000 ANNUAL
AUDIT RECOMMENDATION FOLLOW-UP**

Department: Building & Safety

Report No.: 1999-04 Building & Safety Department

A 1 i Permits System

Partially Complete

Recommendation

In conjunction with the re-engineering of the Permits System by Information Technology, a thorough systems needs analysis should be performed by management and IT to ensure that the end users needs are addressed and that certain functions presently being performed manually by staff are automated in the process.

Management Response

Concur. We are in the final stage of the selection process for a Development Services-wide PC based system which will replace the current mainframe based system. System needs analysis has been performed and incorporated into the feature and functionality requirements of the new system.

Follow-up Response

Hansen project is in implementation process. Estimated completion is June, 2002.

A 1 ii Permits System

Partially Complete

Recommendation

Data required from other city applications should be interfaced to the Permits System to eliminate data redundancy and to improve the accuracy of the information reported. Management should also document and prioritize their needs for system generated monitoring reports that would allow them to more effectively manage their department.

Management Response

Concur. We are in the final stage of the selection process for a Development Services-wide PC based system which will replace the current mainframe based system. System needs analysis has been performed and incorporated into the feature and functionality requirements of the new system.

Follow-up Response

Hansen project is in implementation process. Estimated completion is June, 2002.

Department: Building & Safety

Report No.: 1999-04 Building & Safety Department

A 2 i Cash Receipts

Partially Complete

Recommendation

In order to further improve the internal controls surrounding cash receipts in the Building & Safety Department, we recommend that management address the above control weaknesses.

Management Response

Concur. Control weaknesses will be addressed as part of the new computer system. Our revenues balance everyday and this will be reflected with the new programming.

Follow-up Response

Hansen project is in implementation process. Estimated completion is June, 2002.

A 2 ii Cash Receipts

Partially Complete

Recommendation

In conjunction with the system re-design, management should ensure that cash handling procedures are properly documented to serve as a reference tool and standard for the cashiers.

Management Response

Concur. Cash handling procedures will be properly documented once the new system is initiated. We already have a basic procedures manual.

Follow-up Response

Hansen project is in implementation process. Estimated completion is June, 2002.

Department: Building & Safety

Report No.: 1999-04 Building & Safety Department

A 3 i Plan Review and Approval

Partially Complete

Recommendation

In conjunction with the system re-design, management should ensure that monitoring and aging reports are produced for their use to monitor the progress of the plan review process.

Management Response

Concur. Required reports are part of the functions of the new system.

Follow-up Response

Plan Review process has been drastically improved through internal procedural changes. Hansen system will improve reporting. Hansen project is in implementation process. Estimated completion is June, 2002.

A 4 i Express Plan Check Program

Partially Complete

Recommendation

Unique transaction codes should be programmed for the Express Plan Check program.

Management Response

Concur. Unique transaction codes will be included in the new computer system.

Follow-up Response

Hansen project is in implementation process. Estimated completion is June, 2002.

Department: Building & Safety

Report No.: 1999-04 Building & Safety Department

A 4 ii Express Plan Check Program

Partially Complete

Recommendation

The unique transaction codes should be included and reported on the “Average Number of Days to Review Plans” Report to determine how long it is actually taking to permit these applications.

Management Response

Concur. Unique transaction codes will be included in the new computer system.

Follow-up Response

Hansen project is in implementation process. Estimated completion is June, 2002.

A 5 i Complaint Processing

Partially Complete

Recommendation

In order to monitor the nature of concerns that arise, management should have a means by which to effectively track all concerns and complaints received by the department.

Management Response

Concur. Although management is responsive to complaints and does track trends, we do not have a form currently in use to do so. We experimented with a “complaint form”, but the benefits did not justify the additional administrative burden imposed by already overworked staff and lack of programming. However, we will devise another process to track complaints on the new computer system and see if it works.

Follow-up Response

Complaints have dropped to virtually nothing. Hansen Project is in implementation process. Estimated completion is June, 2002.

Department: Building & Safety

Report No.: 1999-04 Building & Safety Department

A 5 ii Complaint Processing

Partially Complete

Recommendation

Management should create a form to be used to document all pertinent information regarding complaints.

Management Response

Concur. Although management is responsive to complaints and does track trends, we do not have a form currently in use to do so. We experimented with a “complaint form”, but the benefits did not justify the additional administrative burden imposed by already overworked staff and lack of programming. However, we will devise another process to track complaints on the new computer system and see if it works.

Follow-up Response

Complaints have dropped to virtually nothing. Hansen Project is in implementation process. Estimated completion is June, 2002.

A 5 iii Complaint Processing

Partially Complete

Recommendation

Management should use these forms to monitor and analyze the complaints received by the department in order to determine if any negative trends exist and to ensure that they are resolved in a timely manner.

Management Response

Concur. Although management is responsive to complaints and does track trends, we do not have a form currently in use to do so. We experimented with a “complaint form”, but the benefits did not justify the additional administrative burden imposed by already overworked staff and lack of programming. However, we will devise another process to track complaints on the new computer system and see if it works.

Follow-up Response

Complaints have dropped to virtually nothing. Hansen Project is in implementation process. Estimated completion is June, 2002.

Department: Building & Safety

Report No.: 1999-04 Building & Safety Department

A 6 i Appeals Process

Partially Complete

Recommendation

Management should implement procedures to improve controls over the appeals hearing process.

Management Response

Concur. This is the only appeals process in the valley, and it is widely acclaimed by builders and developers as the best around. As soon as resources are made available, all appeals will be digitally scanned and indexed by address, project identifier, and subject.

Follow-up Response

We are still working on upgrade of FileNet with IT to be able to scan and index.

A 6 v Appeals Process

No Progress

Recommendation

The monitoring system should include scanning petition forms for retention and analysis.

Management Response

Concur. This is the only appeals process in the valley, and it is widely acclaimed by builders and developers as the best around. As soon as resources are made available, all appeals will be digitally scanned and indexed by address, project identifier, and subject.

Follow-up Response

We are still working on upgrade of FileNet with IT to be able to scan and index.

Department: Building & Safety

Report No.: 1999-04 Building & Safety Department

B 3 Temporary Final Inspections

Partially Complete

Recommendation

In conjunction with the system re-design, management should ensure that proper reports are designed to monitor temporary final inspections and temporary Certificates of Occupancy and that appropriate notices are sent to property owners.

Management Response

Concur. Tracking Temporary Finals and Certificates of Occupancy will be made part of the new computer system.

Follow-up Response

Hansen Project is in implementation process. Estimated completion is June, 2002.

B 5 ii Work Performed Without A Permit

Partially Complete

Recommendation

Additionally, staff should monitor such properties to ensure that permits are obtained.

Management Response

Concur. The new system will include automatic notifications to owners of work not permitted. We do not currently have time to manually do this, or always perform field checks.

Follow-up Response

Hansen Project is in implementation process. Estimated completion is June, 2002.

Department: Building & Safety

Report No.: 1999-04 Building & Safety Department

B 6 i Certificates Of Occupancy

Partially Complete

Recommendation

In conjunction with the re-design of the Permits System, management should consider automating more of the CofO issuance process.

Management Response

Concur. This is part of the required functions of the new system.

Follow-up Response

Hansen Project is in implementation process. Estimated completion is June, 2002.

B 6 ii Certificates Of Occupancy

Partially Complete

Recommendation

All information required for a CofO and available at the time of application should be obtained during the application process.

Management Response

Concur, with explanation. Much of the required information is not known at the time of application.

Follow-up Response

Hansen Project is in implementation process. Estimated completion is June, 2002.

Department: Building & Safety

Report No.: 1999-04 Building & Safety Department

B 6 iii Certificates Of Occupancy

Partially Complete

Recommendation

All inspection results, regardless of the party performing the inspection, should be recorded on the Permits System so there is a complete history of all inspection activity for the respective building permit.

Management Response

Concur. All required inspections from all departments (Building, Planning, Public Works, Fire) must be part of the new system.

Follow-up Response

Hansen Project is in implementation process. Estimated completion is June, 2002.

B 8 Quality Assurance Program

Partially Complete

Recommendation

The Building & Safety Department should develop a comprehensive quality assurance program to monitor the effectiveness of individual inspectors.

Management Response

Concur. We do not have the personnel resources to develop and conduct such a program. Our requests for additional personnel were cut from the FY 99-00 budget. We will proceed with the program when additional staffing is authorized.

Follow-up Response

I believe we are doing the best job possible on quality assurance with the resources currently available, but we need to do a better job of documenting our program. We will work on this.

Department: Building & Safety

Report No.: 1999-04 Building & Safety Department

C 2 ii Inspection Re-Fees

Partially Complete

Recommendation

To permit closer monitoring of re-fees by Inspection Supervisors, management should request that a report be generated by the Permits System which lists all permit numbers that have had more than two rejected like kind inspections in conjunction with the Permits System re-design.

Management Response

Concur. We do not have the staff to do this now. This can be a function of the new computer system.

Follow-up Response

Vendor selected, but contract is not yet final. Estimate 12-18 months to implement.

Department: City Manager

Report No.: 1999-02 Information Technology Operations

F 1 ii Retention Of Public Records

Partially Complete

Recommendation

The City Clerk's Office should remind City employees on a regular basis to ensure all files are retained in compliance with NRS 239.

Management Response

Recommendations ii, iii, and iv: Agreed. The City of Las Vegas is in dire need of a comprehensive records management program. In the FY 2000 budget, the City Clerk is requesting a Records Management Position. One of the duties will be to update City Code dealing with public records, establish and implement a City-wide records management program, update and, as needed, assist in the formulation and approval of retention schedules for all City departments. The City Attorney is in agreement with this request.

Follow-up Response

I'm not certain if this would be considered "Complete" or "Partially Complete" as it addresses the recommendations in the Audit and it is an ongoing process. Following is the response of the City Clerk, Roni Ronemus: On September 7, 1999, the Records Administrator was hired by the City Clerk. Additionally, the Records Management Committee (RMC) was reactivated November 16, 1999. Each Department Director identified their Records Delegates to work with the Records Administrator. She has held twelve meetings with these Delegates to date and provided training with regard to NRS 239 and preparation of updated departmental Retention Schedules. These Delegates have worked with employees of their department and have or are in the process of submitting their updated Schedules. The Records Administrator is reviewing each of these schedules in preparation for approval submissions to the City Council and subsequently, the State of Nevada. The RMC has been working on an overall Records Management Program for the City. A manual is being prepared to use as a tool to assist employees in the handling of public records. One of the sections identifies common records and their office of primary responsibility, which will assist departments in identifying and handling department-specific records. The Committee has clarified records with no retention value and established an interim destruction procedure pending completion of the updated Schedules. Presently the RMC is working on a public records access policy and procedure for use by all City departments to standardize the approach to public records requests. The Committee has addressed portions of the existing Code and will be reviewing the overall Code issue in the very near future.

Department: City Manager

Report No.: 1999-02 Information Technology Operations

F 1 iii Retention Of Public Records

Partially Complete

Recommendation

The City Clerk's Office should communicate with City employees on a regular basis about record retention and remind them of key points such as the definition of a public record, the understanding that each department has a retention schedule, and the consequences of destroying public records.

Management Response

Recommendations ii, iii, and iv: Agreed. The City of Las Vegas is in dire need of a comprehensive records management program. In the FY 2000 budget, the City Clerk is requesting a Records Management Position. One of the duties will be to update City Code dealing with public records, establish and implement a City-wide records management program, update and, as needed, assist in the formulation and approval of retention schedules for all City departments. The City Attorney is in agreement with this request.

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Department: City Manager

Report No.: 1999-02 Information Technology Operations

F 1 iv Retention Of Public Records

Partially Complete

Recommendation

The City Manager's Office and the City Clerk should work together with the directors and monitor their progress to ensure each department conducts an inventory of their public records and prepares a retention schedule. The retention schedule should then be submitted to the City Clerk's Office.

Management Response

Recommendations ii, iii, and iv: Agreed. The City of Las Vegas is in dire need of a comprehensive records management program. In the FY 2000 budget, the City Clerk is requesting a Records Management Position. One of the duties will be to update City Code dealing with public records, establish and implement a City-wide records management program, update and, as needed, assist in the formulation and approval of retention schedules for all City departments. The City Attorney is in agreement with this request.

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Department: City Manager

Report No.: 1999-09 Department of Leisure Services - Recreation Division

C 2 i Vending/Corporate Sponsorship

Partially Complete

Recommendation

City management should put out to bid all of the City's vending and the "Official Soft Drink of Las Vegas" title in order to obtain additional revenue from a soft drink vendor or distributor to support City programs.

Management Response

Department of Leisure Services Management will explore the benefits of putting to bid all the City's vending and the "Official Soft Drink of Las Vegas" title in order to obtain substantial revenue from a soft drink vendor or distributor.

Follow-up Response

This recommendation is currently being addressed by the Purchasing and Contracting Office. They have developed a "draft" RFP which is currently being reviewed by the City Attorney and other City departments having an interest in this process. Completion of this action depends upon the response from the RFP.

C 2 ii Vending/Corporate Sponsorship

Partially Complete

Recommendation

City management should meet with the Bureau of the Blind to disseminate the necessary information related to vending as required by NRS.

Management Response

Department of Leisure Services Management will coordinate a meeting with the Bureau of the Blind to disseminate the required information related to vending as required by NRS.

Follow-up Response

The department of Leisure Services is currently working with the City Attorney's Office (John Redlein) to develop correspondence to be submitted to the Bureau of the Blind informing them of the availability of this periodic sales opportunity, including but not limited to parks and little league concession. Leisure Services has committed to verify completion of this task no later than June 30, 2001.

Department: Field Operations--Parks Division

**Report No.: 1999-10 Department of Leisure Services - Recreations Division -
Community Schools**

D 2 i Turf Maintenance of Public School Sites

Partially Complete

Recommendation

The Open Schools Agreement should be formally amended to properly reflect the division of responsibility for turf maintenance of all public schools.

Management Response

Management Response to (i) and (ii): The Department of Leisure Services met with the Parks Division Manager in October of 1999 to begin the process as outlined in these recommendations. The Parks Division Manager will coordinate the effort to amend the Open Schools Agreement to reflect accurate turf maintenance with Clark County School District, Leisure Services Department and Community Schools representatives.

Follow-up Response

The only meeting I had with Leisure Services was to ask them if they in fact had programming at the sites listed in the agreement that involved activity on the turf area. My reasoning was that programming only within the school itself should not necessarily equate to the City having responsibility for turf and irrigation maintenance. To my knowledge nothing has been finalized nor submitted to the CCSD. I'll initiate a meeting with Dr. Jackson to discuss this situation and formulate a presentation to the CCSD.

D 2 ii Turf Maintenance of Public School Sites

Partially Complete

Recommendation

The Open Schools Agreement should be reviewed and evaluated by the City, Parks Maintenance and Leisure Services management for equity in responsibilities for turf maintenance. Other areas of the Agreement should be reviewed as well. Suggested changes should be communicated to Clark County School District representatives in conjunction with the "formal periodic review" permitted every five years under the Agreement (or sooner if possible).

1999-2000 Annual Audit Recommendation Follow-up
Report No. CAO 2600-0102-08
November 9, 2001

Department: Field Operations--Parks Division

**Report No.: 1999-10 Department of Leisure Services - Recreations Division -
Community Schools**

Management Response

Management Response to (i) and (ii): The Department of Leisure Services met with the Parks Division Manager in October of 1999 to begin the process as outlined in these recommendations.

The Parks Division Manager will coordinate the effort to amend the Open Schools Agreement to reflect accurate turf maintenance with Clark County School District, Leisure Services Department and Community Schools representatives.

Follow-up Response

The only meeting I had with Leisure Services was to ask them if they in fact had programming at the sites listed in the agreement that involved activity on the turf area. My reasoning was that programming only within the school itself should not necessarily equate to the City having responsibility for turf and irrigation maintenance. To my knowledge nothing has been finalized nor submitted to the CCSD. I'll initiate a meeting with Dr. Jackson to discuss this situation and formulate a presentation to the CCSD.

Department: Finance & Business Services

Report No.: 1999-01 Office Supplies Contract Special Audit

4 a Vendor Performance

Partially Complete

Recommendation

Purchasing and Contracts should establish a formal vendor performance monitoring and evaluation program. Consideration should be given to establish a separate contract administration function in the city, and this would be part of its function.

Management Response

The P&C Division agrees that a formal vendor performance, monitoring and evaluation program would be very helpful. Unfortunately, a significant limitation in this area is the absence of a centralized receiving and quality control function within the city. Furthermore, while Oracle supports vendor performance tracking regarding delivery times, it is not capable of tracking objective evaluations on the quality of the material or services. The P&C Division agrees that more attention should be placed on contract administration, but disagrees with the recommendation to establish a separate contract administration function. Buyers and contract specialists are already tasked to procure and administer their procurements. The P&C Division will focus more attention on this important function. A step towards this effort is the "Post-Award Audit Review" identified in the new Procurement Review process (see Attachment A).

Follow-up Response

NRS 332.085 allows for previous experience to be evaluated. P&C has begun exercising this factor in determining certain suppliers to be "non responsible". Contract Management policy and procedure that incorporates "performance based contract review" have been drafted and will be processed through the City's Policies and Procedures Approval System.

4 b Vendor Performance

Partially Complete

Recommendation

The responsibilities of vendor performance and monitoring should be clearly defined and assigned.

Management Response

The P&C Division agrees that a formal vendor performance, monitoring and evaluation program would be very helpful. Unfortunately, a significant limitation in this area is the absence of a centralized receiving and quality control function within the city. Furthermore, while Oracle supports vendor performance tracking regarding delivery times, it is not capable of tracking objectives.

Department: Finance & Business Services

Report No.: 1999-01 Office Supplies Contract Special Audit

evaluations on the quality of the material or services. The P&C Division agrees that more attention should be placed on contract administration, but disagrees with the recommendation to establish a separate contract administration function. Buyers and contract specialists are already tasked to procure and administer their procurements. The P&C Division will focus more attention on this important function. A step towards this effort is the "Post-Award Audit Review" identified in the new Procurement Review process (see Attachment A).

Follow-up Response

Draft Contract Management/Administration policy is under review and will be processed through the City's Policies and Procedures Approval System.

6 a Purchasing Policy And Procedures

Partially Complete

Recommendation

Purchasing and Contracts management should seek input from the buyers and the user departments to ensure the purchasing manual provides clear guidance and instructions for the purchasing function.

Management Response

The Purchasing & Contracts Division concurs with the recommendation and is currently in the process of creating new City-wide policies and procedures. Drafts have already been completed and will be submitted to the City Manager for approval in the next 90 days.

Follow-up Response

Awaiting implementation of citywide policies and procedures process.

Department: Finance & Business Services

Report No.: 1999-03 Cash Receipts Audit

A ii Treasurer's Office

Partially Complete

Recommendation

The City should implement the citywide cash receipting system promptly.

Management Response

The City Information and Technology Department is developing a cash receipting system. I.T. has informed the Treasurer's Office that implementation is forthcoming, although a testing process must still be completed. This issue will be resolved by May 1, 2000.

Follow-up Response

The City has implemented Atlas. Atlas is a cash receipting system that is being implemented City wide. Implementation is about 90% complete, with all major targeted areas completed. Locations (such as the Plans Library and House Arrest) with minimal cash receipting are being evaluated for Atlas implementation.

E iv Citywide

Partially Complete

Recommendation

The City should establish a refund policy that will allow staff to approve reimbursements based on the dollar amount and their position in the City.

Management Response

The Director of Finance and the City Treasurer concur and will analyze the current reimbursement process in order to recommend and subsequently enact a new policy which facilitates the reimbursement process while maintaining proper internal controls over the process. This issue will be resolved by August 1, 1999.

Follow-up Response

Draft policy is under review and will be processed through the City's Policies and Procedures Approval System.

Department: Finance & Business Services

Report No.: 2000-01 Citywide Payroll Process

A 3 Vacation and Sick Leave Buyback

Partially Complete

Recommendation

The “Annual Leave Exchange Notification Form” and the “Annual Sick Leave Buyback Notice” should be improved by adding a detail rollforward of each employee’s leave activity for the year.

Management Response

The Accounting Division will work with the IT Department to provide the additional leave information in a user-friendly format.

Follow-up Response

The updated Annual Leave Exchange Notification Form was updated with a detail rollforward of leave activity and distributed to employees on November 5, 2001. The Annual Sick Leave Buyback Notice is under development.

B 2 i Payroll Reports

Partially Complete

Recommendation

Payroll staff should seek input from City departments on the types of reports and improvements in current reports needed to appropriately monitor their labor hours and costs.

Management Response

The Accounting Division is in the process of developing and implementing a new time and attendance / labor distribution system purchased from Tru Trac. The implementation team crosses many departments and divisions, whose input will be sought for development of necessary and useful management reports. This new system will allow departments and divisions to establish work schedules and track hours worked and leave taken against those schedules, as well as track labor distribution costs. This system’s database will be fully interfaced with Oracle Financials (Human Resources, Payroll, and General Ledger modules). Accounting will not write reports from the legacy system, but rather will expend that effort on the new Tru Trac system.

Follow-up Response

We are in the process of rolling out Tru-Track for the summer of 2001. Attention will be given to assisting the departments in finding, using and creating reports that meet their particular needs.

Department: Finance & Business Services

Report No.: 2000-01 Citywide Payroll Process

B 2 ii Payroll Reports

Partially Complete

Recommendation

Payroll staff should communicate more effectively to City management the payroll information and reports that are currently available.

Management Response

The Accounting Division is in the process of developing and implementing a new time and attendance / labor distribution system purchased from Tru Trac. The implementation team crosses many departments and divisions, whose input will be sought for development of necessary and useful management reports. This new system will allow departments and divisions to establish work schedules and track hours worked and leave taken against those schedules, as well as track labor distribution costs. This system's database will be fully interfaced with Oracle Financials (Human Resources, Payroll, and General Ledger modules). Accounting will not write reports from the legacy system, but rather will expend that effort on the new Tru Trac system.

Follow-up Response

We are in the process of rolling out Tru-Track for the summer of 2001. Attention will be given to assisting the departments in finding, using and creating reports that meet their particular needs.

C 2 i Incentive Compensation For Appointive Employees

No Progress

Recommendation

Finance should communicate to department directors a fixed dollar amount each year for the merit increases for all of their appointive employees.

Management Response

We agree with the finding that a fixed dollar amount for each department to use for appointive merit increases is a better management tool and that moving toward a once a year review period for appointive employees will help departments to better manage and measure their merit awards.

Follow-up Response

Has not been implemented. Still under consideration by City Manager; however, there are currently not tools in place to provide adequate management and control of such a change.

Department: Finance & Business Services

Report No.: 2000-01 Citywide Payroll Process

D 3 Procedures Documentation

Partially Complete

Recommendation

The Treasurer's Office should develop procedures for all processes overseen by the Office.

Management Response

The Treasurer's Office will implement measures to minimize check distribution errors, but full process documentation is not deemed cost effective at this time. Finance & Business Services will be moving to full Automated Clearing House (ACH) processing of all payroll direct deposits. Once the ACH direct deposit is initiated, Finance & Business Services Department will be proposing a change to our distribution process for payroll checks and direct deposit advices. The ACH direct deposit capability is a necessary component of this proposed change in distribution. This proposal will eliminate the manual sorting, routing, and distribution of these items altogether, and eliminate the need for distribution procedures.

Follow-up Response

The Treasurer's Office is in the process of writing formal procedures relating to payroll check processing. These procedures will include the printing, sorting, and distribution of pay statements and checks, it will also address the need for training a backup.

D 6 iv Direct Deposit and Electronic Fund Transfers

Partially Complete

Recommendation

Finance should make efforts to increase the number of EFT payments.

Management Response

Finance & Business Services will be moving to full Automated Clearing House (ACH) processing of all payroll direct deposits. This is a capability provided within the Oracle Payroll module, but limited resources to convert the existing legacy direct deposit process have delayed implementation. Implementation is targeted for October 31, 2000. The ACH direct deposits will expand direct deposit service to virtually any bank requested by an employee. The Accounting Division will use all means possible to simplify enrolment, including making forms available on the intranet. A direct deposit campaign will be initiated to educate employees on the benefits of direct deposit, as well as the significant cost savings to the City.

Department: Finance & Business Services

Report No.: 2000-01 Citywide Payroll Process

Regarding vendor and third-party EFTs, the City's Strategic Plan 2005 identifies electronic commerce as a strategy towards improved fiscal responsibility. Plans are currently being formulated in conjunction with the IT Department for implementation in fiscal year 2001.

Follow-up Response

We have definite plans to start vendor payments via EFT. We have discussed the general plan, such as which payments we will roll out first, how we will solicit vendors to participate and which vendors we will target to promote this plan. A tentative timeline has been set to start this process in Dec 2001 and process our first EFT payments in April 2002 for travel reimbursements to employees.

E 3 ii Contingency Planning

Partially Complete

Recommendation

Finance should ensure that all necessary software and supplies for the payroll contingency plan are stored securely off-site.

Management Response

Finance concurs that some supplies, which cannot be procured with same-day turn around, such as pre-printed check stock, will be necessary for off-site storage. However, other supplies and equipment that could be acquired quickly do not necessitate off-site storage. Finance & Business Services will discuss these issues with IT as part of its on-going contingency planning.

Follow-up Response

COMPLETE

Auditor's Assessment

Finance has not shown what steps have been taken to fulfill this recommendation.

Department: Finance & Business Services

Report No.: 2000-01 Citywide Payroll Process

E 3 iii Contingency Planning

Partially Complete

Recommendation

Finance should consider paying employees two weeks instead of one week after the pay period to alleviate the tight deadline for processing payroll.

Management Response

The Finance & Business Services Department does not concur that payroll processing should be delayed longer to provide a deadline cushion. Rather, Finance believes that ways to accelerate the processing should be explored to provide the needed cushion, such as will be provided by the new Tru Trac time and attendance, labor distribution system.

Follow-up Response

We believe that TruTrack will alleviate the tight deadline problem for payroll processing.

Department: Fire & Rescue

Report No.: 1999-08 Fire & Rescue Services

B 2 ii Response Time Standards

Partially Complete

RECOMMENDATION:

The City should establish and implement a response time standard in the Ordinance for Alpha level calls.

MANAGEMENT RESPONSE:

When the original franchise ordinance and agreement were developed it was the intent of the Department to have a response time standard for Alpha level calls. Unfortunately, this could not be negotiated at that time.

Follow-up Response

The new ambulance franchise includes a provision to impose a response time standard for Alpha level calls through the Administrative Oversight Committee (AOC). At this point response times have been averaging twenty (20) minutes, which is acceptable, and a response time standard has not been imposed. At some point if response times to Alpha level calls become unacceptable, the City can impose a response time standard.

C 1 EMS Coordinator

Partially Complete

Recommendation

Fire and Rescue should provide staff for the EMS Coordinator by creating the Paramedic Captain positions.

Management Response

In the past two contract negotiations with the fire union, management presented this concept but was not able to reach agreement with the union. Instead of Paramedic Captains, the Department requested paramedic supervisors to fulfill the role mentioned above. This request was denied in the last two budget processes.

Follow-up Response

The City approved three (3) EMS Field Coordinator position in the budget for FY02. Job descriptions have been drafted and submitted to Human resources who will meet with the Fire Union and negotiate the final job description and pay grade. These position should be filled by the end of 2001.

Department: Fire & Rescue

Report No.: 1999-08 Fire & Rescue Services

C 2 Battalion Chief Job Description

Partially Complete

Recommendation

The Deputy Chiefs should specifically develop, document, and revise their Battalion Chief responsibilities.

Management Response

Our current generalized class specification for Battalion Chief (BC) was developed in the mid-eighties, as a strategy to increase qualified applicants' interest in the BC position. Prior to that time, each BC position was separated within the Civil Service class spec system. Recruitment for jobs such as Support Services chief was problematic; in part due to the reasons noted in IV. C. 3. The individual BC positions noted in this item have areas of responsibility and specific assignments defined by their respective Deputy Chiefs. This is formalized to some extent by the City's CDAP process, but is otherwise left to the discretion of the individual Deputies.

Follow-up Response

Fire and Rescue's position on this recommendation remains the same as before, although with the supervisory contract due to expire this fiscal year, the negotiation process may present an opportunity for some functional adjustments. Staff is in the process of reviewing its current structure and considering the possibility of making adjustments regarding both the 40-hour and 56-hour battalion chief positions.

C 3 Battalion Chief Scheduling

Partially Complete

Recommendation

Fire and Rescue should allow for more flexibility in the administrative position work schedules.

Management Response

The Department agrees that an alternative work schedule is effective in certain applications. The auditor's recommendation cannot be implemented at this time due to the minimal staffing level in the department. There are currently 13 Battalion Chief positions recognized in the labor agreement between the City of Las Vegas and Firefighters Local 1285. There are six 56-hour Suppression Battalion Chiefs and seven 40-hour Administrative Battalion Chiefs. The 56-hour Battalion Chiefs are assigned two per platoon, and each manages a Battalion. Their work shift coincides with the

Department: Fire & Rescue

Report No.: 1999-08 Fire & Rescue Services

work shift of those they supervise. Similarly, the Administrative Battalion Chiefs work 40 hours per week because the majority of their job duties must be performed during normal business hours. The auditor's report illustrates several issues the department is aware of, but cannot be addressed with current staff. The department will continue to ask for additional staff during the budget process, and at the same time continue to search for innovative solutions to this issue.

Follow-up Response

As stated in the previous item, staff is in the process of evaluating the current staffing configuration of the Battalion Chiefs position.

C 4 i Paramedic Staffing

No Progress

Recommendation

Fire and Rescue should reclassify the Paramedic position to Firefighter with a flat fee incentive pay to recognize their specialized skills.

Management Response

The position of Firefighter/Paramedic is a contractual item and any changes would have to be negotiated with the Union. The position of Firefighter/Paramedic could be reclassified through negotiations with the Union. A flat fee for paramedic certification would seem to be more equitable and predictable for budget purposes.

Follow-up Response

This item must be negotiated with the Fire Union. At the present time negotiations are in progress and a decision has not been made regarding this proposal.

Department: Fire & Rescue

Report No.: 1999-08 Fire & Rescue Services

C 4 ii Paramedic Staffing

Partially Complete

Recommendation

Fire and Rescue should allow Captains or Engineers with Paramedic certification to fill the Paramedic need as opposed to calling in a Paramedic on overtime or callout pay.

Management Response

This item is also negotiable with the Union and has been discussed at the last two contract negotiations without success. The issue of using Captains or Fire Engineers to fill paramedic vacancies is vehemently opposed by the Union. The Department would like to be able to utilize the paramedic skills of promoted Captains and Fire Engineers and will continue to pursue this issue during contract negotiations.

Follow-up Response

This item must be negotiated with the Fire Union. At the present time negotiations are in progress and a decision has not been made regarding this proposal.

D 1 i Class Scheduling

Partially Complete

Recommendation

Fire and Rescue should implement a training plan that requires minimal deviations.

Management Response

The department cannot implement the recommendation with current staffing and equipment levels. The department implemented a "training shift" similar to the auditor's recommendation and the issue was successfully grieved by the labor union, primarily based on arbitrary changing of work schedules. The auditor's recommendation could be followed if additional staff were made available, and could be used to replace existing staff during training periods. The Clark County Health District mandates Emergency Medical Technician re-certification training by each member of the department once every two years. Of all the required training, this is one of the highest priorities and is a cornerstone on which the two-year calendar is designed. EMS re-certification is always conducted during the first four months of the schedule in order to allow the most time for any necessary make-ups or remedial training. The remaining twenty months are designated for different topics and

Department: Fire & Rescue

Report No.: 1999-08 Fire & Rescue Services

training is conducted in “modules”. Each day, groups of companies participate in their training module for the month while on a “delayed response” status, meaning if there is a large magnitude emergency, training is canceled and units respond to the incident because no additional staff is available to cover the emergency. Currently, training staff works Monday through Friday from 8 AM to 4 PM. This leaves a forty-hour time block once per week into which all training must fit. This does not include time for lunch and breaks. There is no time on the calendar for extra training or events without causing an overtime situation for instructors. Until more staff can be acquired, deviations from the training calendar are unavoidable.

Follow-up Response

We have not implemented the "training shift" or ever attempted due to lack of staff. The current training staff works both 8-5 or 8-4 depending on the position and classification.

D 1 ii Class Scheduling

Partially Complete

Recommendation

With a training shift, the Department should limit driving fire apparatus to the training facility.

Management Response

Currently, fire apparatus is driven to the training center primarily so that crews can be available for response in the event of increased call volume or an incident of large magnitude. Other reasons for driving apparatus to the training facility includes driver training for engineer candidates and certified drivers, and the coordination of monthly maintenance and training schedules of affected companies. With a separate training shift, driving fire apparatus to the training facility would be less likely to occur.

Follow-up Response

Currently, approximately 95% of all our training occurs at the Training Center which takes out 25% of our state-of-readiness at our various stations around the city. We are working on developing a "Manipulative Skills" program which will be overseen by the Drillmaster that allows the crews to do physical training at the stations. Also being developed is the Modular Training on the personal computers at the stations. We are also trying to get a Fire Channel from Cox Communications which would allow training through telecommunications.

Department: Fire & Rescue

Report No.: 1999-08 Fire & Rescue Services

D 1 iii Class Scheduling

Partially Complete

Recommendation

Fire and Rescue should provide mandated education for Firefighters at the training facility on a scheduled training shift, and video and computer training done in the stations.

Management Response

The Department agrees with the concept, but finds the recommendation cost-prohibitive. There has been consideration given to the feasibility of assigning personnel to a temporary 40-hour work shift to accomplish training without having to place units in a delayed response status. In order to achieve this, we would first have to hire the 30 people we currently need, plus an additional 30 to 40 to cover those who would be on temporary assignment. With the implementation of the new RMS system and the installation of more PC's, interactive computer training will soon be an option for delivering a portion of our required training.

Follow-up Response

The information stated in D1 ii - Class Scheduling applies here also.

E 1 i Maintenance Cost Tracking

Partially Complete

Recommendation

Support Services should obtain a fleet maintenance program that accommodates fire apparatus.

Management Response

The Department is currently working with IT and the City Maintenance Division in evaluating and incorporating a new fleet maintenance program. This is projected to be online in two months. Management will also evaluate the Shop's practices in tracking and documenting labor, and will ensure that actual work hours are tracked.

Follow-up Response

This changed due to the City's involvement with the Hansen project. A portion of the Hansen project deals with maintenance cost tracking. We will be utilizing this project once it comes on-line.

Department: Fire & Rescue

Report No.: 1999-08 Fire & Rescue Services

E 1 ii Maintenance Cost Tracking

Partially Complete

Recommendation

Support Services should track the actual labor time they incur repairing fire apparatus.

Management Response

The Department is currently working with IT and the City Maintenance Division in evaluating and incorporating a new fleet maintenance program. This is projected to be online in two months. Management will also evaluate the Shop's practices in tracking and documenting labor, and will ensure that actual work hours are tracked.

Follow-up Response

This will be completed when the Hansen Project comes online. There is a portion of the software that deals with maintenance cost tracking.

E 3 i Parts and Service Purchasing

Partially Complete

Recommendation

Purchasing should assign a Buyer to Support Services who will acquire expertise dealing with vehicle maintenance repairs and establishing blanket purchase orders.

Management Response

Having a buyer within the Department would be a great help, not only for Support Services but to expedite all Department purchasing needs. We will be requesting this position in the next budget year. Support Services is also working to increase the number of blanket purchase orders.

Follow-up Response

A Senior Buyer was requested in the FY01 and FY02 budgets but was denied both times.

Department: Fire & Rescue

Report No.: 1999-08 Fire & Rescue Services

E 3 ii Parts and Service Purchasing

Partially Complete

Recommendation

Support Services should record the ordering and receiving times for parts.

Management Response

The time lag in ordering and receiving parts can be tracked easily through the ORACLE record. If parts are critical, the buyer will often expedite the process; we have received authorization for repairs in a matter of minutes if a critical need is expressed.

Follow-up Response

With the standardization of our fleet, this year has made stocking parts much simpler since all of our units are alike. Also when the Hansen Project is completed, it will assist our Service Writer in this area.

Department: Human Resources

Report No.: 1999-03 Cash Receipts Audit

D i Human Resources

Partially Complete

Recommendation

The City should assure the background checks include credit checks and vary in depth depending on the responsibility of the position.

Management Response

The City does indeed have a \$250,000 blanket bond for City employees. The depth of background check necessary for employees handling cash needs further definition. We have some concerns that the aggregate cost of such background credit checks may not be justified at this time. If City policy is established to encourage background checks we would need to take several steps.

1. Credit checks for applicants or new employees may require us to add language pertaining to this background check into class specifications. Such changes must be approved by the Civil Service Board. Typically, the Board requires us to confer with the appropriate bargaining unit before they will take action on such items. The City in the past has requested credit checks on applicants on a case by case basis when circumstances warranted it.
2. Conducting background checks on regular employees prior to promotion and conducting subsequent background checks on a regular basis is a matter that we believe would require collective bargaining before it could be instituted. It is a matter and condition of employment and, as such, would be a mandatory bargaining area. It is our expectation that the bargaining units would not readily agree to such a requirement.
3. To our knowledge, we are not aware of other government entities that carry on regular, routine credit checks of current employees. If such an authority were agreed to by a collective bargaining unit, we have questions as to how such information would be responded to within our positive discipline parameters or guidelines.
4. We would be glad to work with the City Auditor and other appropriate staff to identify which specific classifications would be covered under such a policy and define what constitutes handling large amounts of cash.
5. Any credit check requirements would need to be monitored closely to ensure that the results of the employment decisions made on the basis of this information does not have an adverse impact on protected classes of employees or applicants.

Department: Human Resources

Report No.: 1999-03 Cash Receipts Audit

We are awaiting further clarification from the City Attorney with regard to the specific issues raised in these audit recommendations. While we have not had the benefit of that opinion prior to responding to the audit we have had discussions with the City Attorney's Office regarding these issues. We anticipate receipt of their opinion by June 3, 1999. Again, we are happy to work with the City Auditor and appropriate departments to ensure that reasonable cost effective and appropriate controls are in place.

Follow-up Response

Please see attached copy of response submitted with Legal's opinion on December 12, 1999. Based on Legal opinion, Human Resources suggested Audit hold a meeting in 2000 to discuss possibilities and ramifications of the credit check portion of the background process. To our knowledge, such a meeting has not yet been set up or conducted. Our recommendation to hold such a discussion is still valid.

D ii Human Resources

Partially Complete

Recommendation

Human Resources should update the background checks before an employee receives a promotion and routinely for employees who handle large sums of cash.

Management Response

The City does indeed have a \$250,000 blanket bond for City employees. The depth of background check necessary for employees handling cash needs further definition. We have some concerns that the aggregate cost of such background credit checks may not be justified at this time. If City policy is established to encourage background checks we would need to take several steps.

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Department: Human Resources

Report No.: 1999-03 Cash Receipts Audit

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Department: Human Resources

Report No.: 1999-03 Cash Receipts Audit

D iii Human Resources

Partially Complete

Recommendation

For new employees who are hired to handle cash, Human Resources should include the ability to pass a credit background check as a requirement for employment.

Management Response

The City does indeed have a \$250,000 blanket bond for City employees. The depth of background check necessary for employees handling cash needs further definition. We have some concerns that the aggregate cost of such background credit checks may not be justified at this time. If City policy is established to encourage background checks we would need to take several steps.

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Follow-up Response

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Report No.: 2000-01 Citywide Payroll Process

A 2 iii Voluntary Early Separation Program

No Progress

Recommendation

In subsequent early separation programs, Human Resources should ensure the accuracy of final payments to employees through additional levels of review and re-verification of detailed calculations.

Management Response

HR agrees with the recommendation regarding evaluation of the Voluntary Separation Program. HR is in the process of working with the Department of Finance & Business Services to compute actual savings costs for those who have left, as well as monitoring the vacancy time for each position to ensure that the savings is what was anticipated. (Target Completion Date: 8/15/00)

The Accounting Division will work with Human Resources to modify this process so that the Payroll Office has sufficient data to verify all components of final payment calculations before releasing payment.

Follow-up Response

Human Resources completed the evaluation of the VSP and determined the cost savings during the first quarter of 2001.

Department: Human Resources

Report No.: 2000-01 Citywide Payroll Process

B 1 Cost of Living Adjustments

No Progress

Recommendation

The City should tie the cost of living adjustments for all appointive and classified employees to a consumer price index as they do for the Mayor and City Council.

Management Response

While HR agrees in principle with negotiating the fairest increase possible with regard to our salaries and benefits, under Nevada statute it is not the sole prerogative of the City to tie Cost of Living Adjustments to the Consumer Price Index. In fact, the negotiation process begins with direction from the Mayor and City Council with regard to opening positions the City takes. (Target Completion Date: At Contract Renewals)

Follow-up Response

No change from original response.

B 4 i Time In Lieu of Overtime

Partially Complete

Recommendation

City departments should more effectively budget for and manage the TILO they approve and allow staff to use.

Management Response

HR agrees that City departments should more effectively manage their TILO authorization and usage. In fact, we are in the process of developing supervisory training materials to remind managers and supervisors of their responsibility in this regard. TILO is a benefit offered and can be managed successfully and effectively if the departments understand the implications and are held accountable for their use of TILO. It is our goal to follow the audit recommendations and both monitor the trends and further develop good educational programs in this area.

Follow-up Response

H.R. will be able to monitor the use of TILO once the true track timekeeping program is completed. Current supervisor training provided by the department includes information on paid leave approval.

Department: Human Resources

Report No.: 2000-01 Citywide Payroll Process

B 4 ii Time In Lieu of Overtime

Partially Complete

Recommendation

City departments should more effectively monitor operational trends and only permit use of TILO by their employees when fully staffed and during slower operational periods.

Management Response

HR agrees that City departments should more effectively manage their TILO authorization and usage. In fact, we are in the process of developing supervisory training materials to remind managers and supervisors of their responsibility in this regard. TILO is a benefit offered and can be managed successfully and effectively if the departments understand the implications and are held accountable for their use of TILO. It is our goal to follow the audit recommendations and both monitor the trends and further develop good educational programs in this area.

Follow-up Response

H.R. will be able to monitor the use of TILO once the true track timekeeping program is completed. Current supervisor training provided by the department includes information on paid leave approval.

B 5 i Alternate Work Schedules

Partially Complete

Recommendation

Management in all departments should more closely monitor the performance of staff on alternate work schedules and hold them accountable for their scheduled work hours.

Management Response

HR strongly agrees that alternate work schedules should only be considered in work units where it makes good business sense for that schedule to be in place. There has been a considerable amount of discussion regarding the use of alternate work schedules and whether they currently are effective. In addition, there is some question as to whether this subject is covered under the contract and what level of negotiation is required prior to the elimination of any current alternate work schedule. With the new time and attendance system, we will be able to monitor when employees are arriving for work. We fully support the second phase of implementation which includes an automated sign-in and sign-out that uses our proximity cards for attendance purposes.

Follow-up Response

Our initial response has not changed.

Department: Human Resources

Report No.: 2000-01 Citywide Payroll Process

B 5 ii Alternate Work Schedules

No Progress

Recommendation

Management should consider posting employee work schedules, including lunch breaks to deter employees from deviating from their established work hours.

Management Response

HR does not believe that Recommendation ii., with regard to posting work schedules, necessarily will help with this problem and may, in fact, add unnecessary work and cause undue controversy with employees.

Follow-up Response

The prior response has not changed.

B 5 iii Alternate Work Schedules

Partially Complete

Recommendation

Management in all departments should consider requiring employees to wave their access cards over specific controlled access door monitors on all arrivals and departures from work.

Management Response

HR strongly agrees that alternate work schedules should only be considered in work units where it makes good business sense for that schedule to be in place. There has been a considerable amount of discussion regarding the use of alternate work schedules and whether they currently are effective. In addition, there is some question as to whether this subject is covered under the contract and what level of negotiation is required prior to the elimination of any current alternate work schedule. With the new time and attendance system, we will be able to monitor when employees are arriving for work. We fully support the second phase of implementation which includes an automated sign-in and sign-out that uses our proximity cards for attendance purposes.

Follow-up Response

Our original response has not changed.

Department: Human Resources

Report No.: 2000-01 Citywide Payroll Process

B 5 iv Alternate Work Schedules

Partially Complete

Recommendation

Management should periodically request and review reports from Detention and Enforcement showing times when employees entered through controlled access doors with their City access cards and use the reports as support for disciplinary measures when needed.

Management Response

HR strongly agrees that alternate work schedules should only be considered in work units where it makes good business sense for that schedule to be in place. There has been a considerable amount of discussion regarding the use of alternate work schedules and whether they currently are effective. In addition, there is some question as to whether this subject is covered under the contract and what level of negotiation is required prior to the elimination of any current alternate work schedule. With the new time and attendance system, we will be able to monitor when employees are arriving for work. We fully support the second phase of implementation which includes an automated sign-in and sign-out that uses our proximity cards for attendance purposes.

Follow-up Response

Our original response has not changed.

B 5 v Alternate Work Schedules

Partially Complete

Recommendation

Department directors should monitor the alternate work schedules of employees within their department and discontinue any schedules that are not in the best interest of the City, department, or customers.

Management Response

HR strongly agrees that alternate work schedules should only be considered in work units where it makes good business sense for that schedule to be in place. There has been a considerable amount of discussion regarding the use of alternate work schedules and whether they currently are effective. In addition, there is some question as to whether this subject is covered under the contract and what level of negotiation is required prior to the elimination of any current alternate work schedule. With the new time and attendance system, we will be able to monitor when employees are arriving for

Department: Human Resources

Report No.: 2000-01 Citywide Payroll Process

work. We fully support the second phase of implementation which includes an automated sign-in and sign-out that uses our proximity cards for attendance purposes.

Follow-up Response

Our original response has not changed.

B 6 iii Sick Leave Policy and Monitoring

No Progress

Recommendation

The City should re-evaluate the sick leave cash incentive program and consider alternative incentives that may be more successful in discouraging sick leave abuse.

Management Response

The subject of the monetary incentive is one that we would gladly reconsider at the bargaining table should we receive the direction of Council to do so in the next negotiation period.

Follow-up Response

Our response has not changed.

C 2 ii Incentive Compensation For Appointive Employees

No Progress

Recommendation

The City should consider adopting the practice of granting merit increases at the same time once a year for all appointive employees.

Management Response

We agree with the finding that a fixed dollar amount for each department to use for appointive merit increases is a better management tool and that moving toward a once a year review period for appointive employees will help departments to better manage and measure their merit awards.

Department: Human Resources

Report No.: 2000-01 Citywide Payroll Process

Follow-up Response

COMPLETE -- This practice is being considered.

Auditor's Assessment

No evidence was presented to the City Auditor's Office showing that this recommendation had been evaluated.

C 2 iii Incentive Compensation For Appointive Employees

No Progress

Recommendation

City management should consider adding a bonus component based on clearly defined performance requirements to the compensation program for all appointive employees.

Management Response

The theory behind the compensation systems is that the top of the range is the top of the market for that job and to exceed that would put our compensation system out of line with this principle. We would heartily support moving toward a bonus component as long as it does not become an add on to the generous increases employees receive each year. For example, executive and management employees do not have the opportunity to receive automatic COLAs in addition to their opportunity for merits and bonuses.

Follow-up Response

There are no immediate plans to change the appointive compensation plan.

C 3 ii Salary Step Advancements For Classified Employees

Partially Complete

Recommendation

Human Resources should establish policies outlining how often management should evaluate classified employees against the performance standards and how to document unsatisfactory performance.

Department: Human Resources

Report No.: 2000-01 Citywide Payroll Process

Management Response

HR agrees that some managers and supervisors may not adequately document unsatisfactory performance so that a salary step increase may be denied when it is appropriate. We have established several leadership and supervisory programs to help managers better document performance and manage their employees. We look forward to continuing to work with managers and supervisors to accomplish this goal.

There are several ways the Career Development Action Plan can be utilized to support the management of performance. It is designed to indicate to employees the steps they need to take to improve their performance so that absent that performance, the manager can move to the disciplinary process and can readily provide the documentation needed to substantiate a denial of a step increase. There may be a need for more firm guidance from department directors to instruct their managers to follow this process and then support for their supervisors when they make these decisions.

Follow-up Response

Our response to this item has not changed.

C 4 ii Career Development Action Plan

Partially Complete

Recommendation

Human Resources should consider establishing a true performance evaluation program for all appointive and classified employees in conjunction with the CDAP and progressive discipline programs.

Management Response

HR agrees with some of the criticisms offered with regard to the use of the CDAP; however, we find that most of these criticisms refer back to supervisors who have not properly utilized the instrument or have not taken the time to follow the directions offered in the training programs with regard to the use of the CDAP. Any method of evaluation or performance measurement finds its success or failure on the front lines as managers take the steps to utilize them appropriately. We would be glad to work with departments in our ongoing training programs to help them to understand how they can utilize the instrument.

Follow-up Response

Human Resources continues to provide training on the proper use of the CDAP and the Progressive Discipline Program.

Department: Human Resources

Report No.: 2000-01 Citywide Payroll Process

E 5 i Salary Range Verification

Partially Complete

Recommendation

HR should work with IT to install the salary range tables into the system.

Management Response

HR concurs with your recommendation to reduce manual processes and implement automated work methods to improve efficiencies whenever possible.

Salary range controls are currently in place for all classified positions. However, during the installation and subsequent software releases, HR has been unable to implement this feature for appointive and hourly employees. HR has identified this as an issue for resolution through the City's Oracle Priorities Group. It is believed that Release 11.3 will give the additional system control and we are working with IT for resolution.

Follow-up Response

COMPLETE -- Our response has not changed.

Auditor's Assessment

HR has not implemented the salary change verification for all employees.

Department: Information Technologies

Report No.: 1999-02 Information Technology Operations

B 4 i Unauthorized Access

Partially Complete

Recommendation

IT should work with the Office of City Attorney to develop a more detailed description of what penalties could be involved if a user accesses the City of Las Vegas network without authorization. The current warning statement should be replaced.

Management Response

IT Operations management believes that we should not take part in setting or recommending penalties for unauthorized use of computer systems. Operations suggests that such determination be made by Human Resources and the City Attorney. The referenced splash screen has been changed and computers updated during the recent inventory. The Office of City Attorney is open to reviewing this request, will evaluate it, and take appropriate action. OPEN.

Follow-up Response

On May 7, 2001, assistance was requested from the City Attorney's Office to help resolve this matter. On May 17, the City Attorney committed to putting someone on it.

B 4 iii Unauthorized Access

Partially Complete

Recommendation

IT Operations should evaluate implementing dial back and changing the dial in number on a regular basis in order to increase network security.

Management Response

Operations has evaluated the value of dial back for remote access users, initial configurations required dial back, but the mechanism was unreliable. Operations also found that end users experienced many problems with configuring their devices to recognize and answer the dial back. Additionally, traveling users were unable to properly enter the dial back number on their laptops. The result was greater administrative support to further secure links. It is important to note that these links have seen no security compromise. Changing the dial in number will add much more confusion with little security gain since the new number must be distributed. All remote dial-in requires NT account authentication with remote access privileges before access is granted. Operations will continue to review its static remote access sites for implementation of increased security measures and reduce risk by appropriate justification and by minimizing access accounts and privileges. OPEN (June, 1999)

Department: Information Technologies

Report No.: 1999-02 Information Technology Operations

Follow-up Response

COMPLETE -- With the expansion of the metropolitan and local-area network, most of the dial-up modems have been retired, eliminating 95% of the source for the recommendation. The travellers that have dial-in access to the systems have two levels of security: one through the dial-in dialogue and the second in the Terminal Server logon. These procedures provide the best solution for the circumstances.

Auditor's Assessment

IT has not provided documentation to show the results of the review of dial back.

C 1 ii Anti-Virus Protection

Partially Complete

Recommendation

IT Operations should evaluate the cost of tools such as McAfee Enterprise Solution versus the cost of client support updating the City's PCs on a monthly basis.

Management Response

As mentioned in i). above, Operations completed acquisition and distribution of McAfee Virus Scan Suite. CLOSED.

Follow-up Response

We are now using Norton's anti-virus product on both primary and backup servers. McAfee's software was being kept for all client machines, however, it did not work well with the Norton server-based software. Also, the McAfee client software was due to be updated soon at a cost of approximately \$25,000 for the next two years. The Norton client portion we already owned as part of the Norton Enterprise package. As a result, the McAfee client product is currently being replaced. This process is being done at night and consists of electronically removing the existing McAfee desktop software from each machine before the Norton Enterprise software can be implemented. Occasionally, the removal has to be done manually. This is a slow process that should be finished within a couple of weeks but certainly by the end of June, 2001. (See C1 I.)

Department: Information Technologies

Report No.: 1999-02 Information Technology Operations

C 2 ii Software Licensing

Partially Complete

Recommendation

IT Operations should perform a formal, documented cost-benefit analysis for all software purchases.

Management Response

IT Operations consistently weighs the cost of volume licensing against real-time needs. Each year, Operations estimates the number of new systems that will be placed in service and the software that will be needed to support them. Operations then researches the most cost effective way of procuring those packages. Using programs such as Microsoft multiple open license packs (MOLPS), Select, and other vendors' concurrent licensing, IT has saved the City an estimated \$400,000 over the last three years, and expects to save an additional \$800,000 in the next two years over individual licensing and upgrades. While initially after procurement the City may have unused licenses, it rarely has any left over at the end of a fiscal year. In the future, IT will more formally document the cost-benefit analysis performed for all software purchases. CLOSED.

Follow-up Response

COMPLETE

Auditor's Assessment

IT has not shown evidence of performing formal cost-benefit analysis for software purchases beyond the Microsoft agreements.

D 1 i Shared NT Accounts

Partially Complete

Recommendation

IT should work with the users in each area, understand why users are sharing an account, and explain that setting up individual accounts allows IT the ability to determine who is accountable for work performed under an ID.

Management Response

While IT has consistently performed the concepts outlined in this recommendation, we have not always been successful in consistent compliance. IT will continue to work toward this goal and must enlist Director level support from all departments to complete the goal. The issue will be re-addressed to the Security Committee. OPEN (September, 1999)

Department: Information Technologies

Report No.: 1999-02 Information Technology Operations

Follow-up Response

COMPLETE -- Shared account useage has been reduced as much as practical. Any further use of shared accounts will be qualified by a secondary security system and restricted application availability.

Auditor's Assessment

Shared accounts are still being used according to IT.

D 1 ii Shared NT Accounts

Partially Complete

Recommendation

IT should immediately disable the current shared accounts and setup accounts for individual users to ensure every user has an ID and password.

Management Response

Although IT agrees that shared accounts can create accountability and security problems, it would be detrimental to the user community to disable these accounts without providing sensible alternatives. As noted in the previous response, IT will work closely with Directors to determine the reasons for the sharing and will provide viable alternatives. Once these alternatives are in place, the shared accounts can be permanently eliminated without impacting user functionality.

Follow-up Response

COMPLETE -- Shared account useage has been reduced as much as practical. Any further use of shared accounts will be qualified by a secondary security system and restricted application availability.

Auditor's Assessment

Shared accounts are still being used according to IT.

Department: Information Technologies

Report No.: 1999-02 Information Technology Operations

D 1 iv Shared NT Accounts

Partially Complete

Recommendation

Accounts of this type discovered in the future should also be suspended and separate accounts should be setup for individual users as necessary.

Management Response

Unless there are systems and applications that are not administered by IT, once the current shared accounts are eliminated there should be no mechanism for users to create new shared accounts. If users are still sharing accounts or passwords without IT's knowledge, their Department should step in and enforce the current Password and Access Policies published by IT. The IT Department cannot police every user and management must take the responsibility to ensure their personnel are following City Policy.

Follow-up Response

COMPLETE -- See response to shared accounts.

Auditor's Assessment

Shared accounts are still being used according to IT.

D 3 Sun Solaris Administration

Partially Complete

Recommendation

GIS management should have the current system administrator cross train another system administrator to ensure the City has a backup in case of emergency.

Management Response

Sun System Administration - GIS management will initiate a dialog with the Programming & Analysis Manager in an attempt to leverage senior technical staff members. The first suggestion will be that the two UNIX system administrators meet monthly to familiarize each other with their systems and to update each other on system changes. These meetings should start no later than June 30, 1999. The second suggestion will be for the GIS system administrator to begin sharing documentation of all critical aspects of system operation with selected personnel from Programming & Analysis. This should begin no later than June 30, 1999 OPEN (July 2000)

Department: Information Technologies

Report No.: 1999-02 Information Technology Operations

Follow-up Response

Some of the GIS computer architecture is being migrated to an NT server/workstation platform, providing expanded system administrator resources. There has been some progress on sharing of Unix administration for GIS.

E 1 i Long Distance Codes For Fax Machines

Partially Complete

Recommendation

IT Operations should ensure all phones and fax machines need a code to enable long distance calling.

Management Response

The fax lines will be set to require long distance access codes after distribution of the new 5-digit codes.OPEN (January, 2000)

Follow-up Response

COMPLETE -- Reports from Sprint are requested on an annual basis in order to ensure that the proper instruments require a long distance code. We believe it is a practical selective measure rather than the more difficult preventive mechanism.

Auditor's Assessment

Audit believes the preventive measure should be evaluated more closely.

E 1 ii Long Distance Codes For Fax Machines

Partially Complete

Recommendation

IT Operations should work with operations management to assign codes to employees who need to make long distance calls for faxing.

Department: Information Technologies

Report No.: 1999-02 Information Technology Operations

Management Response

The fax lines will be set to require long distance access codes after distribution of the new 5-digit codes.OPEN (January, 2000)

Follow-up Response

COMPLETE -- Long distance code requirement for fax machines is not practical for all machines. The code requirements have been implemented in locations deemed appropriate. We believe it is a practical selective measure rather than the more difficult preventive mechanism.

Auditor's Assessment

Audit believes the preventive measure should be evaluated more closely.

E 2 ii Telecommunications

Partially Complete

Recommendation

IT should develop a Cellular Phone Policy to ensure calls are limited to business use only since the City pays for all airtime. Any non-business calls should be charged to the individual. IT should regularly review the costs associated with cellular phones to ensure the City is receiving a competitive price for the services received.

Management Response

While IT does not routinely assign cellular phones to other than individuals, IT has made some exceptions. IT concurs that a policy is needed to formalize its procedures. Cellular bills are already distributed to departments for review with employees and employees are instructed to reimburse for any personal use. Policy to be written by August, 1999. OPEN.

Follow-up Response

New Communications Policy and Procedures were drafted in September 2000, but approval was not received for implementation. It will be reformatted and revised in conjunction with all other IT policies and procedures to comply with the new Policy and Procedure System scheduled for implementation in July, 2001. All redrafted IT policies and procedures will go through a formal approval process via the system's workflow component.

Department: Information Technologies

Report No.: 1999-02 Information Technology Operations

E 2 iii Telecommunications

Partially Complete

Recommendation

IT should work with Purchasing to regularly review the City's calling plans to ensure the City is getting competitive rates for long distance calls and cellular service. Understanding the other governmental entities agreements and putting it out to bid should ensure the City is receiving competitive pricing.

Management Response

IT will continue to review calling plans to ensure the best value for the City. IT found a solution in radio cellular phones that allow direct person to person or group communications, radio style, where billing is to the second for the time that the transmit button is pressed. IT will also compare plans in preparation for bid after the current traditional cellular contract expires. CLOSED.

Follow-up Response

COMPLETE

Auditor's Assessment

Audit would like this evaluation to be performed before this is closed.

F 3 i Information Technologies' Policies

Partially Complete

Recommendation

IT should ensure that all IT Policies follow the official Human Resources Policy M.01 to be implemented citywide.

Management Response

Information Technologies has established interim policies and procedures requiring the submission to the City Managers, City Attorneys office, City Auditors Office and Human Resources for their input and approval. New policies and procedures are presented at the Team Las Vegas, Directors meetings, Technical User Committee Meetings, Appointive meetings, Administrative Secretary Meetings and in City Team. Global policies are submitted to Human Resources for City Employee Manual and are located on the intranet. Formal policy on Department Policy creation is being revisited for proposal to City Management.

Department: Information Technologies

Report No.: 1999-02 Information Technology Operations

Follow-up Response

Doug Dickerson is chairing a project to revise all major IT, Finance, and HR policies and procedures. The updated documents will conform to a standard format using new software tools which include a workflow component for establishing responsibilities for, and tracking of, approvals. The system is scheduled for implementation by August 2001.

F 3 ii Information Technologies' Policies

Partially Complete

Recommendation

IT should have a communications program that regularly reminds users of IT policies to ensure citywide compliance.

Management Response

Information Technologies has established interim policies and procedures requiring the submission to the City Managers, City Attorneys office, City Auditors Office and Human Resources for their input and approval. New policies and procedures are presented at the Team Las Vegas, Directors meetings, Technical User Committee Meetings, Appointive meetings, Administrative Secretary Meetings and in City Team. Global policies are submitted to Human Resources for City Employee Manual and are located on the intranet. Formal policy on Department Policy creation is being revisited for proposal to City Management.

Follow-up Response

IT policies and procedures affecting users are now posted on the Intranet.

Department: Information Technologies

Report No.: 1999-02 Information Technology Operations

G 1 iii Customer Service

Partially Complete

Recommendation

IT Operations Client Support should review all unassigned requests and ensure they are assigned to client support specialists.

Management Response

IT Operations will develop a structured procedure for call assignment for its staff based on priority date and resource availability. OPEN (July, 1999)

Follow-up Response

IT policies and procedures affecting users are now posted on the Intranet.

**Report No.: 1999-06 Department of Information Technologies –
Systems Development Methodology**

1 i Policy Approval and Communication

Partially Complete

Recommendation

IT Management should ensure that the SDLC Policy (IT.15) is properly approved according to the City's policy (M.01) "Adding, Revising, and Deleting Policies/Procedures".

Management Response

IT submitted the SDLC through the appropriate channels about a year ago. The SDLC is officially a city document. IT is working with the Office of Administrative Services and will ensure that the SDLC policy is properly approved.

Follow-up Response

The SDLC is being reformatted and rewritten according to standards being set by the City's Policy and Procedures Committee, chaired by Doug Dickerson. The new version of this policy will be redrafted to include the separate GIS SDLC and then go through an approval process with the City Attorney, H.R., and CMO, utilizing the new system's workflow component. The IT Auditor is a member of this committee. Redrafting and approval should be completed by August, 2001.

Department: Information Technologies

**Report No.: 1999-06 Department of Information Technologies –
Systems Development Methodology**

1 ii Policy Approval and Communication

Partially Complete

Recommendation

IT should formally present the approved SDLC policy to the all City departments and provide continuous updates and training.

Management Response

IT will indoctrinate stakeholders on a project-by-project basis. This approach is both time and knowledge-retention efficient. This approach provides the “just-in-time” communication and training needed to aid in the adequate understanding and usage of the methodology. Training of this type is more effective when conducted close to the time of process/procedure usage. Most stakeholders do not require detailed knowledge of the SDLC process until they are involved in a project. The Programming and Analysis staff are aware of the SDLC and the SEM component. Most staff have not had the opportunity to use the SEM since its adoption. To aid in communication, the Intranet will be used to communicate the existence of, and changes to policy and procedure.(Closed)

Follow-up Response

2 ii Change Control

Partially Complete

Recommendation

IT Management should ensure that all systems have development, test, and production environments in place.

Management Response

The legacy Unisys applications are either being replaced with Commercial-off-the-shelf (COTS) applications, or are targeted for replacement. The critical systems, such as “Time and Attendance” have already been identified, selected, and scheduled for implementation. As the city emerges from the Y2K issues in April, 2000, attention will be given to the remaining legacy systems, and their need for separate environments. These systems have been in place for at least 10 years, with no separate environments, with the exception of the Courts applications. It is wiser to spend resources replacing these systems. All of the City’s legacy systems (Unisys-based) are targeted to be replaced by December, 2001. This goal will be monitored continually. If there is a change in the status of targeted applications, plans will be developed to ensure adequate protection and administration.

Follow-up Response

IT will have development, test, and production environments available for all systems by June 2001.

Department: Information Technologies

**Report No.: 1999-06 Department of Information Technologies –
Systems Development Methodology**

2 iii Change Control

Partially Complete

Recommendation

IT Management should ensure that the purchased change control software package (PVCS) is implemented to prevent unauthorized code modification.

Management Response

IT sees this as an important issue, second only to Y2K. IT intends completing the implementation of the change control software package by the end of December, 1999.

Follow-up Response

COMPLETE -- PVCS was installed on all Programming staff PCs in October 2000. Staff have been instructed by the Division Manager to use this tool in a library environment for check-in and check-out of source code. Promoting source to production is being planned to go through Projects Division analysts for approval, beginning in December 2001.

Auditor's Assessment

In discussions with IT, PVCS is not required to be used to access code.

8 Post Implementation Review

Partially Complete

Recommendation

IT should select at least one major system for post implementation review annually to improve current systems and enhance the systems development process.

Management Response

The adopted SEM does specify post-implementation reviews. Since the adoption of the SEM, only one major software implementation has taken place. Therefore, there has not yet been opportunity for a post-implementation review, given the dedication of resources to the Y2K remediation effort.

Department: Information Technologies

**Report No.: 1999-06 Department of Information Technologies –
Systems Development Methodology**

Follow-up Response

COMPLETE -- Post-implementation review is part of the project plans on all projects. It is part of a standard, 45-day "Customer Care" phase.

Auditor's Assessment

IT has not performed any documented post-implementation reviews.

9 i GIS SDLC Policy

Partially Complete

Recommendation

IT Management should incorporate the GIS SDLC policy as part of the City's SDLC policy.

Management Response

Agreed. It should be noted that the adopted SEM does accommodate the "Spiral" approach described above, as well as the traditional "Waterfall" method.

Follow-up Response

This will be done by August 2001.

Report No.: 2000-01 Citywide Payroll Process

E 2 iii Access Control

Partially Complete

Recommendation

The System Administrator should be notified by pager, email, or other method if a user fails to gain access to the system after a certain number of attempts. In addition, the system administrator should review system access logs daily.

Management Response

IT agrees that it is important to detect and take action, when appropriate, on invalid access attempts. Since the system administrators are not on duty 24 by 7, it would not be feasible to notify them of every failed access attempt. If the notification was via email, a failed access attempt that occurred

Department: Information Technologies

Report No.: 2000-01 Citywide Payroll Process

after hours would not be discovered until the next work day. If the attempt is a break-in, the delay would be unacceptable. Pager notification would be very expensive, since the City has a number of different platforms and each has an administrator. The solution would require several system administrators be given pagers and subsequently be paid on call pay 24 by 7. Since most of the failed access attempts are user error or expired passwords, this solution would not be cost effective. As an alternative, IT is trying to get the current Computer Operators job description reclassified to allow them to accomplish some of these functions. The Computer Operators, who are 24 by 7, would be tasked with reviewing logs and doing an initial analysis for any failed access attempts. If it is felt that the attempt requires further actions, the operator will contact the appropriate system administrator. If this reclassification is not approved then IT will look into other solutions.

Follow-up Response

Computer Operators have been reclassified to Computer Systems Technicians, whose new role will include the monitoring of system logs. Full implementation will result after appropriate systems training is complete in September 2001.

E 6 iv Root Access

Partially Complete

Recommendation

IT should change system access and functionality so that only authorized root users can read and write their files and they should not grant others in the same group the ability to read root's files.

Management Response

Access privileges will be reviewed and appropriately restricted. (Target Completion Date: June, 2000)

Follow-up Response

Department: Information Technologies

Report No.: 2000-01 Citywide Payroll Process

E 6 v Root Access

No Progress

Recommendation

IT should regularly run security tools to ensure the integrity of the operating system.

Management Response

IT will research tools for checking security and implement viable solutions. (Target Completion Date: June, 2000)

Follow-up Response

The Information Security and Contingency Administrator has requested funding for tools to check systems security, but funding has not been gained for this project.

E 9 Encryption

Partially Complete

Recommendation

IT should encrypt the check and NACHA files.

Management Response

When we switch to bank origination, encryption will be provided as part of the bank provided transmission software. (Target Completion Date: July, 2000)

Follow-up Response

The transmittal process is now in the hands of the Treasurer. The Treasury staff now transmits electronically the payroll and NACHA files.

Department: Leisure Services

Report No.: 1999-03 Cash Receipts Audit

B ii Leisure Services

Partially Complete

Recommendation

Leisure Services should use a cash register and issue receipts for payments in all locations they can.

Management Response

Leisure Services Managers will research the different styles of cash registers and identify cost to the City for the recommended technology by July 1999. The IT Department is developing a cash receipting system and will be consulted prior to selecting new equipment. Further exploration will be done to identify a funding source for the purchase. Appropriate Cash registers will be installed at all required locations once funding have been approved.

Follow-up Response

With the implementation of the new CLASS system, point-of- sale cash registers are being installed at all locations. Projected date for completion of this project - 3/02.

Report No.: 1999-09 Department of Leisure Services - Recreation Division

A 1 Master Plan

Partially Complete

Recommendation

Leisure Services management should review, monitor, and as necessary update the Master Plan to ensure a focused direction for the City's recreation facilities and programs.

Management Response

Leisure Services Director and Division Managers will periodically review, monitor, and update the Master Plan.

Follow-up Response

Ongoing Project.

Department: Leisure Services

Report No.: 1999-09 Department of Leisure Services - Recreation Division

A 2 Accreditation

Partially Complete

Recommendation

Leisure Services management should work toward accreditation from NRPA to set a direction and standard for future recreational facilities and programs in Las Vegas.

Management Response

Leisure Services has acquired NRPA accreditation material and will explore the criteria and assess our ability to attain this accreditation.

Follow-up Response

UPDATED RESPONSE: Leisure Services continues to pursue NRPA accreditation and has completed the following steps in that effort: Identify work process - completed Identify Team Leader & Members - completed Map current process and collection of information - 11/01 Pilot Process - 3/02.

B 2 iii A Team

Partially Complete

Recommendation

Since the A-Team is part of the Leisure Services' budget but used mostly by other departments, Leisure Services should eliminate the budget for the A-Team and allocate the costs to the departments using the services.

Management Response

Recreation Division Management will coordinate with the Department of Finance to identify a process where A-Team Services can be charged to other Departments which will be completed by January 2000. The department's long range intent is to reduce A-Team services to Mayor and Council only.

Follow-up Response

COMPLETE -- The A-Team's budget was reduced to approximately \$15,000 annually for basic equipment and supplies. Finance established accounts in Oracle to capture the cost of all A-Team services provided to outside agencies, Council, and each department.

Auditor's Assessment

The costs for the A-Team are not allocated to the departments that use their services.

Department: Leisure Services

Report No.: 1999-09 Department of Leisure Services - Recreation Division

C 1 i Fees

No Progress

Recommendation

Leisure Services should develop a process in which all fees are reviewed at least annually and the proposed changes are reviewed by the Parks and Recreation Advisory Committee and approved by the City Council as stipulated in Municipal Code.

Management Response

Leisure Services Management will develop a process to review fee charges annually and submit for approval. The first proposal will be submitted by March 2000. Leisure Services Management also recognizes the need to strengthen its policies regarding fee establishment and cost recovery. To that end, we have established the following measure:

- 1) Performance Measurement Guidelines.
- 2) Increased dialogue and interaction with both the Finance/Budget Manager and Analyst.
- 3) Education of front-line staff on budget and revenue management.

Follow-up Response

This item is still being considered as the Manager responsible for this segment is retiring shortly. The incoming Manager or acting Manager will be assigned the project for action.

C 1 ii Fees

No Progress

Recommendation

Leisure Services should determine recovery rates for all recreational programs and bring all programs as close to and over 100% if possible to subsidize programs where 100% recovery is not possible.

Management Response

Leisure Services Management will evaluate all programmatic delivery rates and establish a plan to complete this recommendation by June 2000.

Follow-up Response

This item is being considered as the current Manager is retiring shortly. The new Manager or acting Manager will be assigned this project.

Department: Leisure Services

Report No.: 1999-09 Department of Leisure Services - Recreation Division

C 1 iii Fees

No Progress

Recommendation

Leisure Services / YMCA should consider proposing an increase in the fee at the Northwest Leisure Center pool to \$3 per person for residents to equal the fee charged by another municipality for a similar facility. Non-residents should pay more (\$4) since they are not building the tax base. They should eliminate discounts for children in order to simplify pricing considering everybody is getting the same recreational experience.

Management Response

Recreation Division Management will consider this recommendation when item #i. found in this section, has been accomplished. However, according to the terms of the YMCA agreement, fees for that facility are subject to negotiations. Leisure Services Management recommends that children's discount rates remain in effect.

Follow-up Response

Item C1 iii is included in C1 I and is still being researched. The Division Manager responsible for this project is retiring shortly. The Acting Manager will be assigned this item.

C 1 v Fees

No Progress

Recommendation

The discount given for aquatics passes should decrease to be more in line with discounts given from other merchants which is in the 10-20% range.

Management Response

Recommendation will be considered when item #i. found in this section, has been accomplished.

Follow-up Response

Aquatic pass discounts have been adjusted according to audit recommendation.

Department: Leisure Services

Report No.: 1999-09 Department of Leisure Services - Recreation Division

C 3 Grants

Partially Complete

Recommendation

Leisure Services should have a coordinated effort related to the writing, acceptance, and monitoring of grants.

Management Response

All grant activity of the department has been centralized to one location under the auspices of one individual who both writes and monitors the grant process. The department views grants as an additional source of needed program revenue and has been actively seeking grants to fill our program needs.

Follow-up Response

The current vacancy freeze has prevented us from hiring our grant writer.

D 1 ii Registration

Partially Complete

Recommendation

Leisure Services should make participants aware that the course catalog is available via the internet.

Management Response

Leisure Services, divisions, and the Marketing Unit will add the information regarding internet access availability on flyers, posters, brochures, and other forms of communication disseminated to customers immediately.

Follow-up Response

The installation of CLASS will greatly assist in making citizens aware of the course catalog.

Department: Leisure Services

Report No.: 1999-09 Department of Leisure Services - Recreation Division

D 1 iii Registration

Partially Complete

Recommendation

Leisure Services should note the amount of time it takes to download the catalog via the internet.

Management Response

Leisure Services Administration Unit will work with IT to expedite the amount of time it takes to download the catalog via the internet.

Follow-up Response

With the installation of the CLASS recreation software, Leisure Services will be able to provide the brochure and other amenities such as the availability and layout of recreation facilities for the customers to review. Ongoing project.

D 3 i Resident Preference

No Progress

Recommendation

Leisure Services should evaluate implementing a program in which City residents can register between one and two weeks in advance of non-residents since this is customary in other municipalities.

Management Response

Leisure Services Management will analyze the impact to customers and staff regarding City residents preferential treatment for early registration, reduced fees and other benefits. Analysis to be completed by April 2000.

Follow-up Response

The Divisions Manager responsible for this section is retiring shortly. The incoming Manager or acting Manager will be assigned this project.

Department: Leisure Services

Report No.: 1999-09 Department of Leisure Services - Recreation Division

D 3 ii Resident Preference

No Progress

Recommendation

Leisure Services should consider setting a standard fee for all programs and giving residents a discount since they pay property taxes which support City programs.

Management Response

Leisure Services Management will analyze the impact to customers and staff regarding City residents preferential treatment for early registration, reduced fees and other benefits. Analysis to be completed by April 2000.

Follow-up Response

The current Manager responsible for this section is retiring shortly and the new Manager or acting Manager will assume this project.

D 4 Waiver

Partially Complete

Recommendation

Leisure Services should adopt a policy that waivers must be signed for all programs by the participants or by the parents or guardians for those under 18. Exceptions should not be made for those who do not sign the waiver because this increases the risk to the City.

Management Response

Recommendation will be forwarded to the Risk Manager's office for review, comments and approval. Upon approval, all registered participants in the department's programming will be required to sign a waiver.

Follow-up Response

Dan Still from the City Attorney's Office reviewed this recommendation and it was decided that waivers would be signed for all programs except drop-in activities. A policy has been adopted as part of the registration process.

Department: Leisure Services

Report No.: 1999-09 Department of Leisure Services - Recreation Division

E 1 iii Cash Control

Partially Complete

Recommendation

Leisure Services should have ongoing mandatory annual cash handling classes for its cash handling employees.

Management Response

Leisure Services Management is working to develop a departmental policy on cash handling procedures. In addition, management will coordinate with the Finance & Accounting Department and the City Treasurer's office to coordinate ongoing cash handling training.

Follow-up Response

E 2 Budget

Partially Complete

Recommendation

Leisure Services should work with Finance and evaluate integrating the Leisure Services' accounting group within Finance.

Management Response

Management stands firm that the accounting unit must remain in the department of Leisure Services. Having an in-house accounting work unit is essential to exercising control and accurately managing a budget and revenue plan in excess of 18M. Management will coordinate closely with Finance to evaluate day to day operations in order to eliminate duplication of efforts. Management will also coordinate with the Information Technologies Department to explore the possibility of a direct link into the Finance Oracle database. This will serve to enable the department to maintain better control of fiscal matters and eliminate the need for Finance personnel to enter data on behalf of Leisure Services Department.

Follow-up Response

Department: Leisure Services

Report No.: 1999-09 Department of Leisure Services - Recreation Division

E 4 Refunds

Partially Complete

Recommendation

Leisure Services management should develop a written departmental refund policy and process. It should be included on the Leisure Services' brochures and registration forms so that participants understand what needs to be done to qualify for a refund, when it can be expected, and how much the refund will be.

Management Response

Leisure Services Management will comply with the recommendation.

Follow-up Response

E 5 Fee Waivers

Partially Complete

Recommendation

Leisure Services management should develop a memo or policy stating that the City does not waive fees. This will give staff support and should ensure the City is collecting revenue for the services provided to external entities.

Management Response

Leisure Services Management will solicit support of City Manager's Office, Mayor and Council in order to comply with this recommendation.

Follow-up Response

Leisure Services continues to receive requests for fee waivers. However, through close coordination with the CMO, a decline in the amount of fee waiver requests is being realized.

Department: Leisure Services

Report No.: 1999-09 Department of Leisure Services - Recreation Division

F 2 i Pool Rental

No Progress

Recommendation

Aquatics should increase the fee for private pool rental from \$80 to \$200 to ensure the City residents are not subsidizing private functions.

Management Response

Recommendation for a fee increase will be included in the Recreation Division's annual fee increase review process.

Follow-up Response

Fee increases are still under review.

F 3 i Employee Health

Partially Complete

Recommendation

Aquatics should have mandatory sun protection policies. These policies should include:

- a) Appropriate education on the dangers of sun exposure;
- b) Appropriate shelter at lifeguard stations;
- c) Mandatory requirements for the use of wide brim hats;
- d) Tightly-woven 50 (or more) rated clothing;
- e) The mandatory provision of minimum SPF 30 sunscreen and adequate natural or artificial shade for all personnel on duty;
- f) Yearly skin cancer checks and eye exams for all employees;
- g) Mandatory use of quality 100% UV protection sunglasses with side protection which does not obscure peripheral vision; and
- h) Supporting their employees in obtaining qualified physician evaluation of any suspicious skin lesions, treatment of such lesions, and employment modification as necessary.

Management Response

Recreation Division Management will explore other aquatic agency's policies and procedures regarding the listed recommendations. The information will be collected and forwarded to HR and the Risk Manager for review, comments and approval. This process will be completed by May 2000 prior to the opening of the outdoor seasonal pools.

Department: Leisure Services

Report No.: 1999-09 Department of Leisure Services - Recreation Division

Follow-up Response

COMPLETE -- The recommendation was forwarded to the Risk Manager and the yearly scan cancer check and eye exams are cost prohibitive. Standards regarding sun exposure are included in the lifeguard certification program and staff training.

Auditor's Assessment

Audit does not believe that all is being done to improve employee health in this area.

G 5 ii Parks and Recreation Advisory Commission

Partially Complete

Recommendation

The Parks and Recreation Advisory Commission should be proactive in fulfilling its duties of making recommendations to the City Council in cooperation with the Director of Leisure Services.

Management Response

Leisure Services Department Management will work closely with the Park and Recreation Advisory Commission to solicit their support in accomplishing the listed recommendations.

Follow-up Response

COMPLETE

Auditor's Assessment

Audit is not aware of the Park and Recreation Advisory Commission being used in this capacity.

Department: Leisure Services

Report No.: 1999-09 Department of Leisure Services - Recreation Division

G 5 iii Parks and Recreation Advisory Commission

Partially Complete

Recommendation

The Parks and Recreation Advisory Commission should be more involved in reviewing fees, rules, and regulations before the Director of Leisure Services recommends them to City Council.

Management Response

Leisure Services Department Management will work closely with the Park and Recreation Advisory Commission to solicit their support in accomplishing the listed recommendations.

Follow-up Response

**Report No.: 1999-10 Department of Leisure Services - Recreations Division -
Community Schools**

A 1 iv Vision of Community Schools

Partially Complete

Recommendation

The Community School Boards, Community Schools management, and City management should work together in creating at least a five year detailed business plan for the Community Schools taking into consideration the programming, facility, and financial needs of all of the Community Schools and the areas in which they operate.

Management Response

Recreation Division Management will coordinate with the Community Schools to create a five year business plan to be completed by March 2000.

Follow-up Response

The Department of Leisure Services will include the Community Schools in the Department Master Plan and five year Business Plan instead of creating individual documents for this work unit.

Department: Leisure Services

**Report No.: 1999-10 Department of Leisure Services - Recreations Division -
Community Schools**

B 1 i Community School Administration Offices

Partially Complete

Recommendation

The Community Schools should work together to create a long-term plan for improvements and expansion of these facilities, as well as for all of the Community School administration offices.

Management Response

Recreation Division Management will add the need for facility expansion and improvements to the Community Schools' Five Year Business Plan.

Follow-up Response

Facility improvements and building expansion plans for the existing and future Community Schools will be considered in the Department of Leisure Services overall Capitol Improvement Plan.

B 2 i Track Break Program and Buildings

Partially Complete

Recommendation

The Community School Boards, Community Schools management, and City management should assess the need for Track Break programs and buildings and create a long-term plan for expansion of the program in the City.

Management Response

Recreation Division Management will include this recommendation into the Community Schools' Five Year Business plan that is to be developed. Additionally, staff will present a Track Break building proposal for the City's 2000/2001 budget. A new Track Break building will be proposed for the City owned property located next to Oran Gragson Elementary School using the same building plans as the Ann-Cimarron project.

Follow-up Response

Under direction of City Council, the City will enter into an agreement with each Community School to assume more operational and fiscal control effective August 20, 2001. Program expansion will become the responsibility of the Department of Leisure Services Community School Boards. The Boards are encouraged to fund raise and participate in program enhancement.

Department: Leisure Services

**Report No.: 1999-10 Department of Leisure Services - Recreations Division -
Community Schools**

C 3 City Network and Internet Access By Community Schools Partially Complete

Recommendation

City management should provide the Community Schools with access to the City intranet and the internet.

Management Response

Recreation Division Management strongly agrees. Intranet and Internet requests regarding Community Schools were forwarded to IT in March of 1999. Additional requests will be forwarded again. Management will place the cost associated with requests in the 2000/2001 budget.

Follow-up Response

Connectivity issues still exist at some Community Schools. Recreation Division management continues to work with IT. 25% complete.

Department: Municipal Court

Report No.: 1999-07 Las Vegas Municipal Court

A 1 ii Policy and Procedure Manuals

Partially Complete

Recommendation

All policy and procedure manuals should be maintained on-line and a hard copy provided to each division for reference by those without access to a computer.

Management Response

The Court is in agreement. Once the manual is completed, it will be maintained and updated on-line so everyone with access to the network will have access to the most current version of the manual. A hardcopy of the manual will be available for reference by those without access to the network. We intend to have a copy of the cash handling policy and procedure manual available both in hard copy and on-line by September 2000.

Follow-up Response

Cash Handling Policy and Procedures have been drafted in part and should be finalized and distributed to staff by August 17, 2001.

A 2 Training and Reference Manual

Partially Complete

Recommendation

A training and reference manual for cashiers should be created and updated as needed to improve training and ensure consistency of operations between clerks.

Management Response

The Court is in agreement. The process to create such a manual has been discussed and efforts have begun. Presently the divisions involved are being reorganized and management is gathering information on current procedures to provide a basis for creation of a standard operating procedure manual for the counter operations. We intend to have a training and reference manual for cashiers completed by June 2001.

Department: Municipal Court

Report No.: 1999-07 Las Vegas Municipal Court

Follow-up Response

The training manual is in progress and is expected to be completed and distributed to staff by August 17, 2001. The court Cash Handling Policy and Procedure manual was published and distributed August 2, 2000.

A 3 Audit Pack Retention Policy

Partially Complete

Recommendation

Prior to reducing the number of years audit packs are retained, Court management should review the applicable laws and discuss this record retention issue with the City Clerk's Office and the Finance Department.

Management Response

The Court will discuss this issue with the City Clerk's Office and the Finance Department and review State and Federal guidelines on this issue and make sure we are in compliance with State and Federal laws applicable to courts. As the audit packs are used by internal and external auditors when performing their audits, we will also seek their input on this issue. Whereas the State Supreme Court and AOC are getting more involved in improving the accountability of the courts, we will suggest that they provide some guidelines. The Court will also look at the possibility of putting the audit packs on microfiche and/or being able to save and retrieve information from the computer system.

Follow-up Response

After reviewing information from the State Supreme Court, Nevada Revised Statutes and City Retention Policy we feel this subject requires further analysis and input from the City's retention committee so as to be on solid footing on what the Court's retention policy will be for non-judicial or administrative documents.

Department: Municipal Court

Report No.: 1999-07 Las Vegas Municipal Court

B 2 ii Transaction Receipts

Partially Complete

Recommendation

Consecutive receipt numbers should be automatically generated by the System, retained within the System for reference, and printed on the receipts.

Management Response

Preliminary discussions with the IT Department regarding changing the current TR to a receipt similar to the SAT used by ASER have already occurred. The IT Department has requested that no changes be made to the legacy system until Y2K remediation and testing have been completed. Estimated completion of this remediation is December 1999 due to outstanding bugs from Y2K conversion.

Follow-up Response

See Previous. The system will now generate consecutive receipt numbers and print the numbers on the receipts, but we still do not have the capability to retain the numbers in the system. Completion pending the addition of a revenue module to the existing Legacy system, or the acquisition of a new case management system.

B 2 iii Transaction Receipts

No Progress

Recommendation

The receipts should include evidence of the method of payment, amount paid, and change due.

Management Response

This capability is to be included in the City's new cash receipting system now under development. The cash receipting function will be one of the first items to be completed on the new Court computer system. Time and resources are being provided to complete it within the next few months. Until then, the clerks will write this information on the receipts.

Follow-up Response

Completion pending the addition of a revenue module to the existing Legacy system, or the acquisition of a new case management system.

Department: Municipal Court

Report No.: 1999-07 Las Vegas Municipal Court

B 3 i Correspondence With Defendants

No Progress

Recommendation

In order to increase the effectiveness of the postcard mailings and avoid future waste in postage costs, management of the Court should work with the Information Technologies Department in making the required programming changes to ensure that the addresses being used for mailing are the most current in the System.

Management Response

Management of the Court will work with IT in making these programming changes. We estimate that the required programming changes will be made in June 2001.

Follow-up Response

No change to response of 5/12/2000.

B 3 ii Correspondence With Defendants

No Progress

Recommendation

Management of the Court should work with the Information Technologies Department in developing the capability within the Court System for recording the history of all correspondence with defendants. The history of all correspondence should be retained and accessible for review on a consolidated basis via a screen or report. Changes to the correspondence history should be restricted. Implementation of this capability within the Court System will improve the efficiency of court personnel working on individual cases and customer service.

Management Response

Most, if not all, of the above recommendations will be implemented in the new computer system(s) in working towards a Court-wide paperless environment.

Follow-up Response

No change to response of 5/12/2000.

Department: Municipal Court

Report No.: 1999-07 Las Vegas Municipal Court

B 5 Processing of Bail Refunds

Partially Complete

Recommendation

Court management should review the procedures currently being performed to process bail refunds and consider ways to streamline this process.

Management Response

Management is currently looking at ways to further streamline this process and thereby meet the established deadlines of the Court.

Follow-up Response

We are currently pursuing the possibility of the courtroom clerks in each judicial department accomplishing some tasks in the courtroom which might expedite this process.

B 6 Outstanding Bail Refund Checks

No Progress

Recommendation

A notice should be sent to individuals with Court checks outstanding more than six months. This notice should alert individuals that a check was sent to them and has not yet been cashed. They should be instructed to notify the City if it has been lost and a replacement check will be issued. This process should be coordinated with the Finance Department as this department completes the bank reconciliations and tracks the outstanding checks. This earlier correspondence with individuals with outstanding checks should help in reducing the amount of unclaimed monies remitted to the State every year.

Management Response

The Court investigates checks which are termed undeliverable and attempts to contact the person to which the check is written. Presently, we do not have enough staff to investigate all outstanding checks which have not been cashed. However, the Court will look at this process and try to find ways to better comply with the standards established by the AOC of Nevada. We will work with the Finance Department and the IT Department to determine if a report exists or can be developed using the bank statements which lists all bail refund checks outstanding over 180 days and then proceed to contact these individuals.

Department: Municipal Court

Report No.: 1999-07 Las Vegas Municipal Court

Follow-up Response

Due to a number of other priority assignments, this recommendation has not yet been pursued, but will be by August 17, 2001.

C 1 i Physical Security of Court

Partially Complete

Recommendation

While all visitors must pass through a metal detector at the ASED 7th Street facility and the House Arrest office, improved physical barriers should be created to reduce the risk of loss at these locations. Court management should consider developing procedures in which cash from House Arrest customers could be collected by traffic school cashiers rather than by officers in the House Arrest office thereby eliminating the need for the cash box. Court management should also consider getting the House Arrest Unit on-line to the Court System.

Management Response

Due to lack of physical space, it is not feasible to install a barrier at ASED 7th Street. The situation will be remedied when the Court moves to the Regional Justice Center facility. In the short term, we will look at ways to make the areas where cash is stored more inaccessible and to automate the House Arrest fee payment process so payments to the unit can be rung at the regular revenue stations rather than in the House Arrest office.

Follow-up Response

Our goal is to bring the House Arrest Unit on line, but is pending the addition of a revenue module to the existing Legacy system or the acquisition of the new case management system.

Department: Municipal Court

Report No.: 1999-07 Las Vegas Municipal Court

C 1 ii Physical Security of Court

No Progress

Recommendation

Fireproof safes should be purchased by the Court to further reduce risk of loss of cash stored in safes overnight in case of fire and to comply with standards established by the Administrative Office of the Courts of the State of Nevada.

Management Response

With the building of the Regional Justice Center underway, the Court has held off on purchasing fireproof safes due to the required cost. We believe the present safes provide adequate security, but we plan on purchasing fireproof safes for the new facility.

Follow-up Response

No change to response of 5/12/2000.

C 2 i User Passwords For Court System

No Progress

Recommendation

To ensure proper security surrounding the Court System and the information therein, Court personnel should be required to periodically change their personal access passwords. If possible, System users should automatically be prompted by the System at specified intervals to change their passwords.

Management Response

This requirement was previously established by the IT Department. Notices were periodically sent to court staff indicating that they must change their password by a certain date. The Court will work with IT to implement this practice again.

Follow-up Response

No change to previous response; still waiting programming.

Department: Municipal Court

Report No.: 1999-07 Las Vegas Municipal Court

C 2 iii User Passwords For Court System

No Progress

Recommendation

System access logs should be created and reviewed periodically by management for unusual access attempts.

Management Response

In designing the new Court system, system access logs will be requested and procedures implemented for their review.

Follow-up Response

Completion pending the addition of a revenue module to the existion Legacy system, or the acquisition of the new case management system.

C 3 i Court System Record Change Access and Monitoring

No Progress

Recommendation

Court management should take measures to closely monitor the activity of court clerks with supervisory access to the Court System.

Management Response

The Court System does not currently provide adequate information to identify inappropriate activities by court clerks with supervisory access and the Court does not have sufficient staff to monitor quality control in the system. The reports the system does generate indicate case errors rather than inappropriate updates. There are no internal audit procedures for inappropriate case activity. In those instances where Court management has identified wrong-doing on the part of staff, it has usually been the result of a supervisor observing staff updating the Court System from an unusual location or in a suspicious manner and then looking at all updates by the particular staff member for inappropriate or unusual activity. Court management will request improvements in the new system to allow for better monitoring of the activity of court clerks.

Department: Municipal Court

Report No.: 1999-07 Las Vegas Municipal Court

Follow-up Response

Completion pending the addition of a revenue module to the existing Legacy system, or the acquisition of a new case management system.

C 3 ii Court System Record Change Access and Monitoring

No Progress

Recommendation

User-friendly audit trail reports should be created and generated daily from the Court System for review of significant and unusual transactions (see further discussion of audit trail reports at section D1).

Management Response

Court management is looking into developing improved audit trail reports detailing voids, changes, additions, and adjustments on both revenue and non-revenue terminals. Once such reports are developed, procedures will be implemented for reviewing the reports for significant or unusual transactions.

Follow-up Response

Completion pending the addition of a revenue module to the existing Legacy system, or the acquisition of a new case management system.

C 4 ii Limits On Cash In Drawers

No Progress

Recommendation

The Court System should be improved to allow clerks to determine how much cash they have collected.

Department: Municipal Court

Report No.: 1999-07 Las Vegas Municipal Court

Management Response

Management will look into the possibility of the legacy computer system keeping track of and indicating the amount of cash in each drawer.

Follow-up Response

Completion pending the addition of a revenue module to the existing Legacy system, or the acquisition of a new case management system.

C 5 ii Processing of Mailed Payments

No Progress

Recommendation

Court management should consider establishing a centralized mail operation for processing all mailed payments and correspondence.

Management Response

Given the current segregation of court processes in the legacy system, it would be difficult to establish one mail unit to handle all the correspondence coming to the court. The reengineering of the court system should provide for a single revenue system which could facilitate the implementation of this recommendation.

Follow-up Response

Completion pending the addition of a revenue module to the existing Legacy system, or the acquisition of a new case management system.

Department: Municipal Court

Report No.: 1999-07 Las Vegas Municipal Court

D 1 Audit Trail Reports and Monitoring

No Progress

Recommendation

While limited measures have been taken by the Court to monitor deletions, voids, corrections and additions, Court management is in need of a consolidated, user-friendly audit trail report which can be used for daily review of these transactions. Once such a report is designed, procedures should be implemented to have personnel of the Court Accounting Unit review the report on a daily basis for significant or unusual transactions.

Management Response

Court management is looking into developing improved audit trail reports detailing voids, changes, additions, and adjustments on both revenue and non-revenue terminals. Once such reports are developed, procedures will be implemented for reviewing the reports for significant or unusual transactions. We anticipate developing these improved reports by June 2001.

Follow-up Response

Completion pending the addition of a revenue module to the existing Legacy system, or the acquisition of a new case management system.

D 2 Bail Register Report Errors

Partially Complete

Recommendation

Court management should further investigate the errors within the Bail Register and procedures should be implemented to identify and monitor these errors in a more timely manner until the programming errors can be corrected. Court management should work with IT in addressing these issues.

Management Response

The Court has looked into these differences and has pinpointed the problems. The problems must be corrected through computer programming. We will continue to work with IT to correct them and in the meantime continue to manually research and correct the errors.

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Follow-up Response

There has been some improvement in the computer system to address these problems, but not all have yet been corrected. The accounting unit is reconciling the bail on a monthly basis and is receiving journal entries from the City Finance office to make corrections. Completion pending the addition of a revenue module to the existing Legacy system, or the acquisition of a new case management system.